## ABSTRACT OF THE DISCLOSURE

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In a method of manufacturing a thin-film magnetic head, a bottom pole layer is formed and a thin-film coil is formed on the bottom pole layer. A recording gap layer is then formed on the pole portion of the bottom pole layer. Next, the recording gap layer and a portion of the bottom pole layer are selectively etched through the use of a mask so as to form an end portion of the recording gap layer for defining the throat height. Next, a nonmagnetic layer is formed to fill the etched portions of the recording gap layer and the bottom pole layer while the mask is left unremoved. Next, the mask is removed, and the top surfaces of the recording gap layer and the nonmagnetic layer are flattened by polishing. A top pole layer is formed on the flattened top surfaces of the recording gap layer and the nonmagnetic layer.